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**The Solicitors' Journal**  
and Weekly Reporter.

LONDON, SEPTEMBER 24, 1910.

\* \* \* The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

All letters intended for publication must be authenticated by the name of the writer.

Annual Subscription, 26s., by post 28s., half-yearly and quarterly in proportion.

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**Current Topics.**

**The Provincial Meeting.**

WE PRINT elsewhere the list of papers to be read at the Bristol meeting. While most of the subjects are interesting, and several of the papers—notably those by Mr. INDERMAUR, Mr. MARSDEN, and Mr. REES—may be expected to contain useful practical suggestions for reform, there is only one paper on the burning question of the day, the new land taxes. This, however, is dealt with by Mr. J. H. COOKE, of Winsford, than whom there are few more competent commentators. No doubt, also, the President's address will discuss the subject.

**The New Judge.**

AS REGARDS prospective appointments to the bench, professional instinct classifies the leaders of the bar into eligibles and ineligibles. This instinct is not always right—we have known leaders, with every qualification for success on the bench, who were never thought of as probable judges—but usually the opinion of men who have the opportunity of watching from day to day the work of their brethren of the inner bar is well founded. Mr. JOHN ELDON BANKES, K.C., has for a considerable time been in this way marked out for promotion, and there was some surprise that he was passed over on the recent appointments to the King's Bench Division. His opportunity has come at last, and he takes the place of Mr. Justice WALTON. An Eton and Oxford man, he was, we believe, a pupil of the present Lord Chief Justice, and during a career of over thirty years at the bar as junior and silk he has built up and maintained a large practice of the best sort, proving himself a sound lawyer and an advocate of great ability and discretion. These qualities are likely to render him a valuable addition to the bench, while his unvarying courtesy will pleasantly distinguish him from one or two of his recently appointed colleagues. It is a somewhat singular coincidence that he obtained silk in 1901 at the same time with the other recently appointed judges—Mr. Justice HAMILTON, Sir S. T. EVANS, Mr. Justice SCRUTTON, and the new prospective judges, Mr. AVORY and Mr. HORRIDGE.

**His Characteristics.**

WE HAVE been favoured from an independent and well-informed source with the following more detailed estimate of Mr. ELDON BANKES' qualities. "The new judge has been universally recognised by his fellow practitioners at the Common Law bar as a good all-round lawyer. His best work has been done as an advocate before a special or a common jury, where his simple but lucid conversational style, fine presence, and genial manner have

proved most attractive and effective. He has never reached quite the highest level in such cases, because of some slight lack of the higher emotional qualities—for instance, he cannot thrill a jury like Sir EDWARD CLARKE in his best days, nor carry all before him by an outburst of impetuous rhetoric like Sir EDWARD CARSON, nor play upon the business vanity of a special juryman with the almost uncanny cleverness of Sir RUFUS ISAACS. But he always gets a hearing, drives his case well home, and takes care that a jury do not overlook anything that can be said for his client. As a lawyer, he is solid, sound and sensible, without displaying the erudition and subtlety of Mr. DANCKWERTS, the scholarly elegance of Mr. SIMON, or the infinite plausibility in the devising of arguments which is the distinguishing feature of Mr. MONTAGUE LUSH. But, taking him as a whole, it is not easy to name any of his rivals in his own class of work who reaches the same level in the qualities alike of the lawyer, the advocate, and the adroit practitioner, skilled in shaping his case on the best strategical lines and fighting it with the utmost tactical skill. In qualities of manner and character Mr. ELDON BANKES has made the best possible impression on his fellow practitioners. He is universally esteemed as a courteous opponent, a genial leader, an upright and straightforward fighter. His reputation for honourable and chivalrous dealing has given him great weight with the judicial bench; and probably hardly any member of the bar stands in better odour with those who are now his judicial brethren. There seems no reason to doubt that the new judge will display on the bench the practical grasp of legal principles, good sense, good humour and love of fair play which are the foundations of judicial success."

#### The New R.S.C.

THE NEW Rules of the Supreme Court, which we noticed when they were published in draft some weeks ago, have now been issued without alteration, and they will be found elsewhere. The first of them is intended to complete the protection afforded by ord. 22, r. 15, to plaintiffs who are infants or are of unsound mind. The original rule only applied in cases where money had been actually awarded to or recovered by the plaintiff, and in such cases the judge might order the sum to be paid into court. It then became subject to the orders of the court and might be directed to be paid out to trustees for the plaintiff. There was, however, no provision for the case where the action was settled before trial by payment for the benefit of the plaintiff. This omission was rectified when the rule was redrafted a year ago, and it was then provided that no settlement, compromise, or acceptance of money paid into court should be valid without the sanction of the court or a judge, and, unless otherwise ordered, the money was to be paid to the Public Trustee, and, subject to any general or special directions of the court, was to be applied by him as he should think fit, for the maintenance and education or otherwise for the benefit of the plaintiff. But in redrafting the rule so as to apply it to cases of compromise or acceptance of money paid into court, its original application to money recovered at the trial seems to have been dropped out, and this we imagine is the reason for the further change now made in it. It is to apply when money is recovered "by settlement, compromise, payment into court, or otherwise." It becomes, therefore, perfectly general, and any moneys accruing to an infant or a person of unsound mind as the result of litigation will be subject to the control of the court, and in general will be handed to the Public Trustee. The corresponding rule which has recently been introduced for county courts (*ante*, p. 775) also contains the words "or otherwise," but the reference to the Public Trustee is omitted for the reason that the registrar can in general act as trustee in such cases.

#### Proceedings in District Registries.

THE REMAINDER of the new R. S. C. refer to business in district registries, and in particular at Liverpool and Manchester. The existing rule 4 of order 35 provides that where a matter is proceeding in a district registry, execution may issue thereout; and that where final judgment is entered in the district registry, the costs shall be taxed there unless otherwise ordered. This restriction as to taxation of costs is now removed, and it is pro-

vided that where a matter is proceeding in a district registry, all costs shall be taxed in that registry, unless the court or a judge shall otherwise direct. In general, therefore, the taxation of costs in district registry matters will be taken in the registry. A further extension of the practice as to taxation applies only to the Liverpool and Manchester registries. Under ord. 35, r. 6A, where a matter commenced in the Chancery Division is proceeding in either of the registries, the district registrar acts as a chief clerk of the judge of the Chancery Division to whom the matter is assigned, and also as registrar and taxing-master. Words are now introduced into the rule conferring the same power on the registrar where a summons is issued in either of these registries for the taxation of the costs of a solicitor under any statute or otherwise, and the registrar is invested with the powers of a taxing-master of the Supreme Court. The alteration of the rule has the effect of overruling, as regards Liverpool and Manchester, *Re R. W. Stead* (*ante*, p. 518), where it was held that, in non-contentious business, though a summons for taxation could be issued in the district registry, yet the taxation must be referred to a master of the Supreme Court. Rule 16 of order 36 provides that in London and Middlesex, unless, within six days after notice of trial is given, the trial shall be entered by one party or the other, the notice of trial shall be no longer in force. This rule is now extended to "Manchester and Liverpool and such other places as the Lord Chancellor shall from time to time direct." The change, we presume, is the result of recent arrangements in the direction of continuous sittings in Lancashire. Under the last of the new rules *distringas* notices can be filed in district registries as well as in the Central Office.

#### Res Judicata.

A POINT OF considerable interest is involved in the case of *Humphries v. Humphries* (1910, 2 K. B. 531), in which the Court of Appeal affirmed the decision of the Divisional Court (PHILLIMORE and BUCKNILL, JJ.) (1910, 1 K. B. 796). The plaintiff in an earlier action in the county court had sued for rent due under an alleged agreement of tenancy for a term of fourteen years. A document containing certain terms had been drawn up, but it was not such as to satisfy section 4 of the Statute of Frauds, and the defendant contended that there had been in fact no concluded agreement, and he never went into possession. In the earlier action he raised the latter defence, but not the defence of the statute, and he failed. The deputy county court judge held that there was a concluded agreement, and he gave judgment for the rent claimed. An appeal to the Divisional Court was dismissed on the ground that the findings of the deputy county court judge were findings of fact which were supported by the evidence. The amount due under the judgment was paid, but further rent fell due and a second action was brought. This time the defendant pleaded the statute, but the county court judge held that he was too late. The validity of the agreement had already been decided, and the matter was *res judicata*. The Divisional Court took the same view. The plea of the statute raised no new matter. "It merely," said PHILLIMORE, J., "calls the attention of the court to what is clear on the evidence—namely, that by want of a note or memorandum in writing there is no enforceable contract between the parties." And the Court of Appeal were of a like opinion. "If," said WILLIAMS, J., in *Howlett v. Tarte* (10 C. B. N. S., p. 826), "the defendant attempted [in a second action] to put on record a plea which was inconsistent with any traversable allegation in the former declaration, there would be an estoppel." This passage was quoted by FARWELL, L.J., in delivering the judgment of the Court of Appeal, as governing the present case. The issues in each action were (1) the existence of the agreement, and (2) the amount of rent due. The allegation of the existence of the agreement raised the issue of its validity in all respects, including its compliance with the Statute of Frauds, and the finding in the first action prevented any question on this head being raised again. The principle, indeed, only applies to matters which the defendant might have traversed in the first action, and failed to do so; but the defence of the Statute of Frauds must be raised, if at all, when an agreement is first before the court.

**Building Agreements and Increment Value Duty.**

IT APPEARS from a statement in the *Times* of the 22nd inst. that the Increment Value Duty is placing difficulties in the way of builders, and it will lie with the Chancellor of the Exchequer to shew that one of the leading objections to the duty is not well founded. One occasion on which the duty is payable is the grant of any lease of land for a term exceeding fourteen years, and by section 41 "lease" is defined to include an agreement for a lease. No doubt this definition was necessary, and it is usual in statutes dealing with leases to make express provision for including agreements; otherwise the statute would lose much of its efficacy. And, technically a building agreement is an agreement for a lease, though it is an agreement of a special kind, and, unlike ordinary agreements for a lease, it cannot be treated as in substance a lease until the buildings have been erected and the builder has acquired a right to have the lease granted. The Finance Act, 1910, however, makes no distinction in this respect, and possibly the execution of a building agreement creates an occasion when Increment Value Duty is payable, so that the agreement would have to bear its appropriate stamp under section 4. If the agreement was not required for immediate use as a document of title, it is possible that the payment of duty could be deferred till the actual granting of the lease; but the agreement is commonly used as a security for advances, and in the interest of the lender it must be duly stamped. Hitherto it seems that the Inland Revenue Commissioners have directed a "no duty payable" stamp to be placed on such agreements, and this was a recognition that a building agreement is in substance not an occasion for payment of duty. But it is stated that they now decline to place this stamp on, and that the builders consequently cannot use, the agreements as security. It is not stated, however, whether this course has been adopted on the ground that the agreements are outside the Act—an arguable view, notwithstanding the definition referred to above—or on the ground that the duty must be at once assessed and paid. It is very desirable that the official view should be stated, and it should be made clear that the grant of a building agreement is not an occasion for payment of the duty. It is essentially a contract, and not an immediate lease, and should no more attract duty than a contract of sale.

**The Liability of Hospital Authorities.**

WE HAVE received a copy of an interesting pamphlet by Mr. DIGBY COTES-PREEDY on "The Legal Relations of Hospital Authorities, their Staff and Patients." Mr. COTES-PREEDY, who, before his call to the bar, was house physician at St. George's Hospital, appropriately chose this as the subject of his dissertation for the degree of LL.M. at Cambridge, and the dissertation has been published in the present form. It is chiefly concerned with the liability of hospital authorities for injury to patients resulting from negligence or want of skill on the part of the medical and nursing staff, and the decisions on this point both in America and in this country are carefully examined. Apparently the provision of superior medical facilities out of charitable or public funds has been accompanied by a steady succession of attempts on the part of patients to recover damages for mishaps occurring in the course of their treatment. The most obvious ground for such attempts is the relation of master and servant between the hospital authority and the medical staff, if such relation could be established. But the courts have declined to treat the matter on this footing, and have limited the duty of the hospital authority to the proper selection of the medical men and nurses who are entrusted with the actual treatment of patients. In *Evans v. Mayor of Liverpool* (1906, 1 K.B. 160), where the claim was for damages caused by the premature discharge of a scarlet-fever patient from the defendants' fever hospital, WALTON, J., said that the defendants did not undertake the duties of medical men or to give medical advice, but they did undertake that the patients in their hospitals should have competent medical advice and assistance. "If," he continued, "the defendants have employed a competent, skilful and duly qualified medical man, they have done all that it was possible for them to do; they cannot control his opinion in any

kind of way; indeed, it would be wrong for them to attempt to do so; all they can do is to employ a competent medical man, and to act upon his opinion, and discharge the patient." Similarly in *Hillyer v. Governors of St. Bartholomew's Hospital* (1909, 2 K.B. 820) the Court of Appeal pointed out that the relation between the hospital authority and the medical staff was wanting in the leading test for the relation of master and servant. The medical staff, after being appointed, act on their own discretion. "In exercising it," said FARWELL, L.J., "they are in no way under the orders or bound to obey the directions of the defendants." And he further pointed out that assistants at operations, though at other times they may be servants of the hospital authority, yet when once inside the operating room are subject solely to the orders of the doctors, and the hospital authority, provided they have been selected with reasonable care, are not further responsible. The dissertation is a very useful statement of the principles adopted by the courts in dealing with a modern result of benevolent institutions.

**Negligence in the Construction of a Skating Rink.**

THE PREVALENCE of roller skating, and the number of rinks which have been opened in this country for the accommodation of skaters, may lead English lawyers to read with some interest a case recently decided in the Canadian courts. In *Stewart v. Cobalt Curling and Skating Association* (19 Ontario L.R. 667), tried before RIDDELL, J., without a jury, it appeared that the defendants, wishing to erect a curling, skating and hockey rink, employed in the erection of the building an architect of some local reputation and considerable experience. They trusted to him entirely, and did not in any way interfere in the erection of the rink—the architect had full charge of the building, which was erected according to his specifications and instructions. Around the arena there were galleries about ten feet high above the ice, sloping upward and backward, and fitted with seats. A railing, fastened by nails to upright pillars, ran along the front of these galleries, a railing which was utterly insufficient to prevent what afterwards happened, though quite strong enough to resist any pressure directly downward. The plaintiff paid for a seat in one of the galleries to witness a hockey match. A fight or other disturbance took place close by the edge of the ice immediately adjacent to this gallery. People in front leaned over the railing to see and those behind pressed forward and leaned over them. The railing broke, and the plaintiff, who had been in front, was, with others, thrown down upon the ice and seriously injured. The match seems to have been an exciting one, and one which it was expected would be exciting. The learned judge having given judgment for the plaintiff with substantial damages, his judgment was affirmed on consideration by the Divisional Court on the ground that there was sufficient evidence to uphold the conclusion of fact that the front rail in the gallery of the rink was not constructed so as to resist the pressure that might be expected to be brought upon it. It was to be expected that when any quarrel or disturbance arose during the game the people would look over the rail and press forward to the rail to see what was going on below, and the rail, as it appeared, was not constructed with a view to withstanding any outward thrust whatever. It was not reasonably safe considering what might be expected during exciting matches with an enthusiastic crowd of onlookers. The decision of the Canadian court is founded upon *Francis v. Cockrell* (L.R. 5 Q.B. 184, 501), but differs from that case in the fact that there the stand gave way owing to vertical pressure, and without any unusual pressure on the part of the spectators.

**Stop Orders on Funds in Court.**

ANALOGOUS to incumbrances on funds in the hands of trustees (as to which see *Re Weniger's Policy* (1910, 2 Ch. 291), referred to in our last issue, p. 792 *ante*) are incumbrances on funds in court. Where the fund is in court, however, an incumbrancer cannot effectually gain priority except by obtaining a stop order, the object of the stop order being to give effectual notice to the court itself: see *Mack v. Postle* (1894, 2 Ch. 449, 458). The construction of a stop order is sometimes a matter of difficulty, and the case of *Mack v. Postle*, just cited, shews that the court will not confine its attention merely to the language

of the order itself, but will have recourse to the documents and evidence on which the order was obtained. In *Mack v. Postle* the stop orders only mentioned "share," and it was held that this included income as well as capital. A recent Australian case is worth noticing in this connection—*Re Cahill* (1909, 10 S. R. N. S. W. 106). There a stop order had been obtained on a fund in court. The affidavit on which this stop order was founded shewed that the creditor had a charge on the fund for £12 and for "various further sums of money from time to time advanced" to the debtor. It was held that, although the affidavit ought to have stated the amount of the total advances to date, and this amount should have been mentioned in the stop order, yet the stop order did confer priority in respect of the total amount of the advances made prior to the date of the affidavit, and not merely in respect of the £12.

## Recovery by the Crown of the New Duties on Land Values.

ATTENTION does not seem to have been yet drawn very generally to the provisions contained in the Finance (1909-10) Act, 1910, relating to recovery of the new duties on land values by the Crown from persons liable to pay them. No doubt we shall soon hear more of this subject. In the meantime it seems opportune to point out some of the general principles—or lack of principles—and peculiar features of these provisions.

The four new duties imposed by Part I. of the Act—Increment Value Duty, Reversion Duty, Undeveloped Land Duty, and Mineral Rights Duty—fall into two classes with respect to the remedies of the Crown for recovering them. Increment Value Duty stands by itself, and the other three may be grouped together for this purpose. The broad distinction between the two classes is that only one remedy is expressly given for recovery of Reversion Duty, Undeveloped Land Duty, and Mineral Rights Duty—they are simply made recoverable by action as debts due to the Crown, whilst Increment Value Duty is treated as a stamp duty, but, contrary to the general rule, is also made recoverable by action.

The general rule is that stamp duty on instruments of assurance is not made recoverable in an action by the Crown. One exception may be at once referred to, and possibly diligent search might discover others. The exception to be here noticed occurs in section 12 of the Finance Act, 1895, and relates to property that vests in, or is authorized to be purchased by, some person by virtue of an Act of Parliament. Where property so vests, or is purchased, a copy of the Act or a conveyance must be produced within three months to the Commissioners of Inland Revenue duly stamped as a conveyance on sale; in default, the duty, with interest, "shall be a debt to her Majesty from the person taking the property." This implies that the duty is recoverable by means of an action, or information on the revenue side of the King's Bench Division. But, ordinarily, stamp duty is not so recoverable. There appears to be no reported case of any such action having been brought, unless some statute expressly made the duty so recoverable. That stamp duty is not ordinarily a debt due to the Crown is also implied in some observations of Lord MACNAGHTEN in *Commissioners of Inland Revenue v. Maple & Co. (Paris) (Limited)* (97 L. T. 814). (These observations do not appear in the Law Reports, 1908, A. C. 22.) Lord MACNAGHTEN said: "There is nothing criminal in a purchaser omitting to stamp his conveyance. By such an omission he commits no breach of duty. He does nothing wrong. The instrument, if not duly stamped, cannot be put in evidence or made available for any purpose. That is all. The purchaser need not go about in fear of the Attorney-General pouncing upon him and getting him fined. The fines spoken of in section 15 [of the Stamp Act, 1891] are not . . . fines to which a purchaser becomes liable by not stamping his conveyance, but fines which he has to pay for the privilege of stamping his conveyance if he wants to get it stamped after the prescribed period."

This, then, being the ordinary position with regard to stamp

duty on assurances, the Act of 1910 enacts, in section 3 (6), that "Increment Value Duty shall be a stamp duty collected and recovered in accordance with the provisions of this Act." Section 4 (2) enacts that a "transferor or lessor," failing to present the dutiable instrument for stamping is "liable on summary conviction to a fine not exceeding ten pounds, and to pay interest at the rate of five per cent. per annum on any duty ultimately payable by him"; but nothing is said as to the recovery of the duty itself. Then comes sub-section 3, enacting that an instrument "shall not, for the purposes of section 14 of the Stamp Act, 1891 . . . be deemed to be duly stamped, unless it is stamped" for Increment Value Duty. This makes applicable to an instrument not duly stamped for Increment Value Duty the last sub-section of section 14 of the Act of 1891, by which an instrument "shall not, except in criminal proceedings, be given in evidence, or be available for any purpose whatever, unless it is duly stamped," &c. Sub-section 4 of section 4 of the Act of 1910 is the enactment which supplies the cumulative remedy of an action for debt—contrary to precedent and reasonable requirements. For some reason, the wording of this sub-section differs from other parts of the Act where the remedy by action is given in respect of other duties. The sub-section runs: "Any duty assessed by the commissioners under this section shall be a debt due to the Crown from the transferor or lessor." Apparently it is intended that the Crown debt thus created shall (except where the duty is payable on death) have priority over debts due to private creditors, for nothing is said as to the Crown ranking *pari passu* with other creditors; in other parts of the Act the priority of the Crown is waived, by enacting that its debt is to rank *pari passu* with others.

Sections 3 and 4 relate to the recovery of Increment Value Duty principally when this becomes due on ordinary transactions with property. Section 5 deals with its recovery on the death of an owner: "The provisions as to the assessment, collection and recovery of estate duty under the Finance Act, 1894, shall apply as if Increment Value Duty to be collected on the occasion of the death of any person were estate duty." This enactment has the effect of incorporating in the Act of 1910 (*inter alia*) section 6 (1) and section 8 (1, 2) of the Finance Act, 1894. The legislation is truly by reference—reference piled on reference, for section 8 of the Finance Act, 1894, brings in impliedly the Crown Suits Act, 1865, and expressly sections 12-14 of the Customs and Inland Revenue Act, 1889. With respect to this division of the new duty, however, the concession is made "that in respect of all property of the deceased, other than that assessed to Increment Value Duty, the Crown shall, as a creditor in respect of such Increment Value Duty, rank *pari passu* with the other creditors of the deceased."

Section 6 of the Act of 1910 relates to the last division of Increment Value Duty, i.e., that to be recovered from "any body corporate or any body unincorporate, as defined by section 12 of the Customs and Inland Revenue Act, 1885." By sub-section 3 of section 6 nearly all the provisions of sections 13-20 of the Customs and Inland Revenue Act, 1885, are made applicable to the recovery of Increment Value Duty. These sections provide for the duty being a first charge on the property, and for fines of 10 per cent. on the unpaid duty for every month that it remains unpaid. Nothing is said in the Act of 1910 as to the Crown's right of priority being waived, as in the case of Increment Value Duty payable on death.

The recovery of Reversion Duty is dealt with in section 15 of the Act. The duty is "recoverable from any lessor to whom a benefit accrues from the determination of a lease as a debt due to his Majesty, but shall rank *pari passu* with all other debts due from such lessor." A penalty of 10 per cent. on the unpaid duty is also made payable for every three months during default. Here the duty is not treated as a stamp duty, and remains unpaid at the debtor's peril, but no charge on property is created, and no indirect benefit is gained by payment.

Section 19 regulates the recovery of Undeveloped Land Duty. This duty is "recoverable from the owner of the land for the time being as a debt due to his Majesty, and shall be borne by that owner, notwithstanding any contract to the contrary." Nothing is said about the priority of the Crown being waived. On the

other hand, there appears to be no provision for the recovery of fine or penalty beyond the amount of duty. The express prohibition against contracting out of the Act, and throwing the liability for the duty on some other than the person *prima facie* liable, seems not to attach to either Increment Value Duty or Reversion Duty.

Mineral Rights Duty—the last of the four new duties—is the subject of elaborate provisions. By section 20 (4) of the Act of 1910 it is "recoverable as a debt due to his Majesty from the proprietor of the minerals, where the proprietor is working the minerals, and in any other case from the immediate lessor of the working lessee. As between the immediate lessor and the working lessee, the duty shall be borne by the working lessor, notwithstanding any contract to the contrary, whether made before or after the passing of this Act." There are in section 21 further provisions for enabling the lessor who is himself a lessee to shift the burden of the duty on to his lessor in turn. The drafting of the contracting out prohibition differs from that in the section relating to Undeveloped Land Duty. Nothing is said as to waiver of the Crown's priority, and apparently the only penalty imposed is for not making a return. This penalty—"not exceeding fifty pounds"—is to be recovered in the High Court, a procedure not elsewhere prescribed expressly.

It is obvious that the various provisions for recovery of the four different duties have not been properly revised by a single draftsman. The unnecessary discrepancies and inconsistencies which are the result of faulty draftmanship will certainly give rise to a vast quantity of unnecessary expenditure both of time and money, whenever the question arises of enforcing payment of the duties from those legally liable for them.

## Reviews.

### The New Land Taxes.

**THE LAND AND MINERAL TAXES OF THE FINANCE (1909-10) ACT, 1910, ANNOTATED, DISCUSSED, AND EXPLAINED.** By D. OWEN EVANS, Barrister-at-Law, late of the Inland Revenue Department, and WILFRED A. BARTON, B.A. (Oxon.), Barrister-at-Law. WITH A CHAPTER ON PRACTICAL VALUATION. By H. J. TREADWELL, F.S.I. Sweet & Maxwell (Limited).

The land tax clauses of the Finance Act, 1910, are sufficiently novel and complex to give abundant work for the commentator, and in this volume the contents and practical effect of the clauses are usefully explained. In chapters dealing successively with the Increment Value Duty, the Reversion Duty, and the other new duties, and with Valuations and Appeals, the authors first state generally the object of the taxes, and then give the relevant sections of the Act with annotations. In some important matters the Act has to be interpreted with reference to other statutes or principles of law, and the notes are extended so as to give the necessary information. Thus the occasion of death on which increment value duty is payable is defined in section 1 by reference to sections 1 and 2 of the Finance Act, 1894, and these are set out in the notes, with the leading decisions which determine when property is to be deemed to pass on death. And the provision of section 4 for the payment of the duty on the transfer on sale of the fee simple or any interest in land is annotated by reference to the numerous cases, such as *West London Syndicate v. Inland Revenue Commissioners* (1898, 2 Q. B. 507), which define a "sale." The discussion under section 25 of the various hypothetical values used in arriving at "assessable site value" is usefully supplemented by the chapter by Mr. Treadwell, on the practical aspects of valuation. He points out that the main consideration in arriving at gross value is "sale in the open market by a willing seller," but that unless a willing purchaser is also introduced the result must be equivalent to a "forced sale" price or "break-up" value. He suggests that on this point "valuers should work in close agreement, as it is of the utmost importance that values should be maintained at fair market values as between a willing vendor and a willing purchaser." The appendix contains the text of the various relevant statutes and the rules and forms under the present Act, so far as at present available. These include the regulations and forms relating to increment value duty, and the forms of returns for duties on land values.

## Civil Code of Japan.

**ANNOTATED CIVIL CODE OF JAPAN.** By J. E. DE BECKER. VOL. III. Butterworth & Co.; Yokohama: Kelly & Walsh (Limited).

We have already noticed Vols. I. and II. of this work as they appeared successively. Vol. III. comprises articles 725-963 of the code, besides an appendix of subsequent enactments relating to nationality, adoption, and aliens. That part of the code which is contained in the present volume is Book IV.—"Book of Relatives" divided into eight chapters entitled respectively "General Provisions," "Of the Head and the Members of a House," "Of Marriage," "Of Parent and Child," "Of the Parental Power," "Of Guardianship," "Of the Family Council," "Of the Duty of Support." Many of the provisions of this code of family law have a strong resemblance to parts of the Continental law of Europe. Whilst, however, a good deal of adaptation from the Continental code has taken place, the notion of the "family," rather than the individual, being the social unit, and such institutions as the "family council," are at bottom Japanese. Whether the rule of legitimation of children *per subsequens matrimonium*, which is embodied in the code, is merely an adaptation of the Continental codes, or really Japanese, does not appear. Instead of giving some definite information on this point, Mr. de Becker, at p. 92, makes some rather irrelevant observations about what took place at the Council of Merton in England in the year 1236, when the English rule of law contrary to the rule of the canon law was firmly established. The provisions of the code on the subject of marriage and divorce are of some interest at the present time. Whilst divorce can be obtained with remarkable facility—it is only necessary for the spouses to separate by mutual consent—the re-marriage of a woman with her paramour is forbidden. Nor may a divorced woman re-marry at all until the expiration of six months from the day of the dissolution of her former marriage. Whether this is Japanese, or is merely an adaptation of the German code (which, however, makes the limit ten months) does not appear. We must again express our regret, as with respect to the two previous volumes, that something more in the way of real commentary has not been provided by the present editor of the Japanese civil code.

## Evidence.

**POWELL'S PRINCIPLES AND PRACTICE OF THE LAW OF EVIDENCE. NINTH EDITION.** By W. BLAKE ODGERS, K.C. Butterworth & Co.

The ninth edition of this book, one of the "Hornbook" series of elementary treatises for the use of students, has been re-arranged and re-written by the present editor. The subject-matter is arranged under the heads of Relevancy, Proof, Cogency, and Procedure. The cases and statutes appear, on the whole, to have been brought fairly up to date. In the Appendix such recent Acts as the Oaths Act, 1909, are printed. It is, however, claimed in the Preface that cases up to 1st of March, 1910, are included. *Rex v. Joiner* (1910, W. N. 43, noted in the Weekly Notes of February 19th) appears to have been overlooked. That is rather an important case, none the less that it deals with an elementary principle of evidence in criminal law. The prisoner was convicted of stealing pheasants, the evidence being purely circumstantial. But no evidence was given of anyone having lost any pheasants, and the conviction was quashed on the ground that to constitute larceny the ownership of the property supposed to have been stolen must first be shewn to have been in someone other than the accused. We cannot find any distinct reference in the present volume to this elementary principle (laid down in Hale's Pleas of the Crown, II., 290), though on pp. 129, 155, one would have expected it to be noticed.

## Books of the Week.

**Criminal Pleading, Evidence and Practice.**—Archbold's Pleading, Evidence and Practice in Criminal Cases. By Sir JOHN JERVIS, late Lord Chief Justice of the Court of Common Pleas. With the Statutes, Precedents of Indictments, &c. The Twenty-fourth Edition. By WILLIAM FEILDEN CRAIES and HENRY DELACOMBE ROOME, Barristers-at-Law. Sweet & Maxwell (Limited); Stevens & Sons (Limited).

**Torts.**—A Compendium of the Law of Torts, Especially Adapted for the Use of Students. By HUGH FRASER, M.A., LL.D., Barrister-at-Law. Eighth Edition. Sweet & Maxwell (Limited).

**Hire-Purchase.**—The Law relating to the Hire-Purchase System, with an Appendix of Forms. By ROBERT DUNSTAN, Barrister-at-Law. Sweet & Maxwell (Limited).

**Criminal Law and Procedure.**—A Guide to Criminal Law and Procedure, Intended Chiefly for the Use of Bar Students and Articled Clerks. By CHARLES THWAITES, Solicitor. Eighth Edition. George Barber, Furnival Press.

**Pauper Lunatics.**—The Law Relating to Pauper Lunatics. By SYDNEY DAVEY, B.A., LL.B., Barrister-at-Law. Second Edition. The Poor Law Publications Co.

**Examination of Witnesses.**—The Examination of Witnesses in Court, including Examination-in-Chief, Cross-Examination, and Re-examination; founded on "The Art of Winning Cases," by Henry Hardwicke, and "The Advocate," by Edward W. Cox. Adapted for the Use of English Readers and Revised up to Date. By FREDERIC JOHN WROTTESLEY, Barrister-at-Law. Sweet & Maxwell (Limited).

## Points to be Noted.

### Practice.

**Corporation—Breach of Order of Court—Default of Servants.**—A corporation (such as local authority) is, by rule 31 of order 42 of the R. S. C., liable to sequestration of its property or attachment of its officers for any wilful disobedience to an order of the court. It is liable to these penalties even if the disobedience was committed by its servants or agents in neglect, or even in disregard or dereliction, of their duty to it.—STANCOMB v. TROWBRIDGE URBAN DISTRICT COUNCIL (Warrington, J., April 13) (54 SOLICITORS' JOURNAL, 458; 1910, 2 Ch. 190).

**County Court—Discretion of Judge—New Trial.**—By section 93 of the County Courts Act, 1888, a county court judge is empowered, "if he shall think just, to order a new trial to be had upon such terms as he shall think reasonable." But this is a judicial and not an arbitrary discretion, and must be exercised within the rules binding on the High Court; if, for instance, new evidence is brought forward, it must be both credible and *prima facie* conclusive.—BROWN v. DEAN (H.L., April 14) (54 SOLICITORS' JOURNAL, 442; 1910, A.C. 373).

**Solicitor—Undertaking—Enforcement.**—When a solicitor, acting professionally, has given an undertaking, the person to whom the undertaking was given may enforce it by invoking the disciplinary jurisdiction of the High Court over its officers. This is an absolute rule, and the court has a discretion to make a summary order for payment even where an undertaking is given by a solicitor to a person not his client, and where no legal proceedings are pending, and where the solicitor is not in any way acting dishonourably or discreditable.—UNITED MINING AND FINANCE CORPORATION (LIMITED) v. BECHER (Hamilton, J., April 20) (1910, 2 K.B. 296).

**County Court—Effect of Appeal—Stay of Proceedings.**—Ord. 59, r. 14, of the R. S. C. provides that an appeal from an inferior court is not to operate as a stay of proceedings "under the decision appealed from unless the inferior court shall so order or unless within ten days after the decision a deposit shall be made of, or security given to the satisfaction of such inferior court for, a sum to be fixed by the said court, not exceeding the amount of the money or the value of the property affected by the judgment, order or finding appealed from." The "money affected by the judgment" includes costs, whether the "value of the property" does so or not.—GRIMSHAW, BAXTER, & ELLIOTT (LIMITED) v. PARKER (K.B. Div. Ct., May 4) (1910, 2 K.B. 161).

**Joiner of Defendants—Causes of Action.**—By ord. 16, r. 4, of the R. S. C. "all persons may be joined as defendants against whom the right to any relief is alleged to exist, whether jointly, severally, or in the alternative." This order in its present form relates to joinder of causes of action as well as of parties; and the power to join defendants may be used not only where identical relief is claimed against different defendants, but in some other cases also where the subject-matter of complaint against them is substantially the same. For instance, where a cargo is damaged by the unseaworthiness of a ship procured but not owned by the shippers, the consignor may join the shippers, on the ground of their contract, and the owners of the ship, on the bill of lading, in an action for damages.—COMPANIA SANSINENA DE CARNES CONGELADAS v. HOULDER BROTHERS & Co. (LIMITED) (C.A., June 1) (1910, 2 K.B. 354).

## New Orders, &c.

### Rules of the Supreme Court (July), 1910.

#### ORDER XXII. RULE 15.

1. Order XXII, Rule 15, shall be read as if, in lieu of the words, "settlement or compromise or payment into Court," the words, "settlement, compromise, payment into Court or otherwise" were inserted.

#### ORDER XXXV. RULE 4.

2. Order XXXV, Rule 4, shall be read as if, after the words "from the district registry," the words "and all costs shall be taxed in the district registry" were inserted, and as if all the words after "otherwise direct" were left out.

#### ORDER XXXV. RULE 6A.

3. Order XXXV, Rule 6A, shall be read as if, after the word "Manchester," the words "or where a summons is issued in either of those district registries for the taxation of the costs of a solicitor under any statute or otherwise" were inserted, and as if after "Taxing Master" the words "of the Supreme Court" were inserted.

#### ORDER XXXVI. RULE 16.

4. Order XXXVI, Rule 16, shall be read as if, after the word "Middlesex," the words "Manchester and Liverpool and such other places as the Lord Chancellor shall from time to time direct" were inserted.

#### ORDER XLVI. RULES 4 AND 11.

5. Order XLVI, Rules 4 and 11, shall be read as if, after the words "Central Office" in those Rules, the words "or any district registry" were inserted.

6. These Rules, which shall come into operation on the 12th of October, 1910, may be cited as the Rules of the Supreme Court (July), 1910, and each Rule may be cited by the heading thereof with reference to the Rules of the Supreme Court, 1883.

Dated, September 15, 1910.

(Signed)

LOREBURN, C.  
ALVERSTONE, C.J.  
HERBERT H. COZENS-HARDY, M.R.  
R. L. VAUGHAN WILLIAMS, L.J.  
R. J. PARKER, J.  
P. OGDEN LAWRENCE.  
W. H. WINTERBOTHAM.  
C. H. MORTON.

## CASES OF THE WEEK.

### Before the Vacation Judge.

HAROLD SISSESS & CO. (LIM.) v. SISSESS. 14th Sept.

**COMPANY—ARTICLES OF ASSOCIATION—CONSTRUCTION—MEANING OF "INSOLVENT" —VACATING OFFICE OF DIRECTOR.**

*A provision in the articles of association of a company that the office of a director shall be vacated if he becomes "insolvent" is applicable when a director calls a meeting of his creditors and submits to them a statement of affairs shewing an excess of liabilities over assets, and the meeting passes a resolution in favour of a composition.*

R. v. 'Saddlers' Company (1863, 11 W.R. 1004, 10 H.L.C. 404) applied.

This was a motion by the plaintiffs to restrain the defendant until trial or further order from representing himself or acting as a director or managing director of the plaintiff company, and from in any way interfering as such with the control or management of the plaintiff company's business, and for other specified relief. The plaintiffs were incorporated on the 29th of October, 1909, under the Companies (Consolidation) Act, and their principal object was to acquire the business of a railway and general publishing and advertising contractor then carried on by the defendant. The undertaking and goodwill were transferred to the plaintiffs by an agreement in writing between the defendant and the plaintiffs dated the 14th of April, 1910, and by clause 8 of that agreement the defendant was appointed director and chairman and one of the managing directors of the company for twenty-one years (unless he should previously resign) from the 29th of October, 1909. By article 27 (A) of the company's articles of association it had been provided that the office of a director should be vacated if he became a bankrupt or insolvent or compounded with his creditors. By a special resolution of the company, confirmed on the 1st of April, 1910, and substituted for the original article 22, the defendant and two others had been appointed the first directors of the company and joint managing directors; and by article 30a, which was inserted at the same time, it was provided that "a managing director . . . shall, subject to the provisions of any contract between him and the company, be subject to the same provisions as to re-signature [sic] and removal as the other directors of the company, and, if he ceases to hold the office of director from any cause, he shall, *ipso facto*, and immediately, cease to be a managing director." The company was also governed by article 72 of Table A, which provides that the appointment of a managing director "shall be subject to determination *ipso facto* if he ceases, from any cause, to be a director." On the 22nd of July, 1910, the defendant

caused a meeting of his creditors to be convened; and at the meeting, which was held on the 28th, a statement of affairs was submitted, which shewed an excess of liabilities over assets. A resolution was unanimously passed for the assignment of certain property of the defendant to a trustee for the purpose of making a composition of 10s. in the £, but no deed of assignment was ever executed by the defendant. In the circumstances the company issued a writ on the 22nd of August, claiming (*inter alia*) a declaration that the defendant had ceased to be a director and an injunction to restrain him from representing himself or acting as such. The notice of motion was issued on the 24th, and the motion became effective on the 14th of September. The defendant appeared and argued in person.

SCRUTON, J., held that the defendant, by reason of what took place at the meeting of his creditors on the 28th of July, had become "insolvent" within the meaning of article 27 (A) of the company's articles of association, and had thereby automatically ceased to be a director or managing director of the company; and he based his decision on the judgments delivered in the House of Lords in *R. v. Saddlers' Company* (1863, 11 W. R. 1004, 10 H. L. C. 404), and especially on the judgment of Lord Westbury, L.C., in that case (11 W. R., at p. 1006; 10 H. L. C., at p. 457). His lordship therefore granted the injunction asked for.—COUNSEL, for the plaintiffs, Alan McLean. SOLICITORS, for the plaintiffs, Martin & Nicholson.

[Reported by H. F. CHETTLE, Barrister-at-Law.]

## Societies.

### The Law Society.

#### ANNUAL PROVINCIAL MEETING.

The Council of the Law Society have settled the following course of procedure to be adopted at the thirty-fifth provincial meeting, to be held on Tuesday and Wednesday, the 27th and 28th of September, 1910, in the University, Tyndall's Park, Bristol.

TUESDAY, 27TH SEPTEMBER, 1910, at 10.30 a.m., in the University, Tyndall's Park, Bristol.—The proceedings will commence with the President's address, after which the following papers will be read:—"Codification of English Law," Samuel Garrett (London); "The Company Director," Bourchier F. Hawksley (London); "County Borough Extension and County Compensation," René J. Tahourdin (London); "Local Government and Local Taxation: A Plea for Reform," Thomas Marsden (Blackburn); "State Insurance," Howard Kingsley Wood (London).

WEDNESDAY, 28TH SEPTEMBER, 1910, at 11 a.m., in the University, Tyndall's Park, Bristol.—"Prize," J. J. Dumville Botterell (London); "Some of the Recent Requirements of the Finance Act, 1910," John Henry Cooke (Winsford, Cheshire); "The Recorders of Bristol before 1835," T. W. Williams (Bristol); "A Short Sketch of Municipal Corporations and Municipal Government," Edmund J. Taylor (Bristol); "Suggestions for Amendments in Foreclosure Practice," John Indermaur (London); "Our Jury System, with Special Reference to Juries and their Grievances: Suggested Amendments," J. Tudor Rees (Cardiff).

The President may make such alteration in the order of the papers as he may think convenient.

## Obituary.

### Mr. Marshall Pontifex.

Mr. Marshall Pontifex, solicitor, of the firm of Pontifex, Hewitt, & Pitt, of No. 16, St. Andrew's-street, Holborn-circus, London, died last week, in his seventy-sixth year. He was admitted in 1856, and for many years took a prominent part in City matters. He was Ward Clerk of Farringdon Ward Without for over forty years, succeeding his father, who held the office for forty years. He was Vestry Clerk of St. Andrew's Holborn, and from 1870 until recently was Clerk to the Armourers' and Brasiers' Company. He also served as Under-Sheriff of London and Middlesex, and was one of his Majesty's Lieutenants for the City of London.

## Legal News.

### Appointment.

Mr. JOHN ELDON BANKES, K.C., who has been appointed a judge of the King's Bench Division in the place of the late Mr. Justice Walton, is the eldest son of Mr. John Scott Bankes, of Loughton Hall, Flintshire. It is stated that he is a great-grandson of the celebrated Lord Eldon, and on his mother's side a grandson of Chief Justice Jervis. He was educated at Eton and University College, Oxford, and was called to the bar in 1878. He became a member of the North Wales and Chester circuit, and obtained an extensive practice as a junior. In January, 1901, he took silk. He was an unsuccessful candidate in the Unionist interest for the Flint District in 1906.

## Changes in Partnerships.

### Dissolution.

WALTER SPYER and EDMUND SALOMON SPYER, solicitors (Spyer & Sons), 65, London-wall, London. Oct. 31. In consequence of the retirement of the said Walter Spyer from business; the said Edmund Salomon Spyer will continue to carry on the said business under the present style of Spyer & Sons. [Gazette, Sept. 20.

## Information Wanted.

**WILL WANTED.**—Any solicitor who has drawn a will for John Sidley, who died on the 4th of September, or has original will or copy, is requested to communicate with the executors or with the deceased's brother, Aubrey House, Walthamstow.

## General.

The Chinese judges and the Attorney-General of Peking, who are now visiting this country on their way to the eighth International Prisons Congress in New York, were entertained at luncheon in the Trocadero Restaurant on Wednesday by the London Court of Arbitration, which is under the joint management of the London Chamber of Commerce and the Corporation of the City of London. Mr. R. S. Fraser, in the absence of Sir Albert Rollit, Chairman of the Court of Arbitration, presided.

The *Times* quotes from the will of a Spanish lady, living in Paris, which has been proved in London, some quaint provisions. Referring to her relatives, she says:—"As to my sisters, nieces, nephew, brother-in-law, and cousin, nothing, nothing shall come to them from me, but a bag of sand to rub themselves with. None deserve even a good-bye. I do not recognise a single one of them. It is useless even to communicate my death to them; they have too much abused and lied against me. This is my will." She adds:—"My husband must pay before everything the grocer, the milkman, the butcher de Sceaux, and 8s. to the washerwoman de Sceaux."

Sir Albert de Rutzen, who has forbidden the photographing of witnesses in the Crippen case, has, says a writer in the *Globe*, adopted at the Bow-street police-court a rule which Lord Gorell introduced into the Divorce Court four years ago. It was the sketching of witnesses to which Lord Gorell objected, but the principle, of course, is precisely the same. "I have come to the conclusion," said Lord Gorell, in laying down the new rule, "that the practice of sketching in this court, which has largely increased of late years, must be stopped. After a long experience and close observation I feel convinced that many persons who have to give evidence in cases in this court are embarrassed and rendered more self-conscious and nervous than they otherwise would be to an extent which affects the proper giving of their evidence, and that this acts to their prejudice, and may thus interfere with the due administration of justice." The protection of witnesses is, it will be observed, the primary object of the rule.

An inquest was held on the 16th inst., says the *Times*, on the body of Mr. Lewis Rendell, aged fifty-four, a solicitor practising at 9, Bedford-row, London. Mr. H. Rendell, a cousin, said that Mr. Rendell was a bachelor, and that for the last ten years he had suffered from acute dyspepsia, with depression and insomnia. During the past three months he had had practically continuous attacks of depression. On Tuesday evening the witness dined with him, and he was then cheerful. The witness went home with him, and they discussed a technical legal question. When they separated Mr. Rendell said that he was afraid he would not sleep. On Wednesday morning the witness was summoned to Mr. Rendell's flat and found him lying in the corridor, Sir Thomas Crosby, two nurses, the servants, and a police-inspector being present. The witness remained with his cousin until 11.15 a.m., when he died. His cousin had no financial perplexities of any kind, and his only trouble was his continuous ill-health and his inability to cope with his ever-increasing business. The jury returned a verdict of "suicide during temporary insanity."

On a report of the Standing Joint Committee of Montgomeryshire being presented to the county council on the 16th inst., says the *Times*, notifying the appointment of Mr. G. R. Harrison as clerk of the peace and county council, in succession to his father, at an annual salary of £850, a strong protest was raised against the method of appointment, and it was decided to appeal to the Home Secretary. Mr. E. Powell said it surprised many that a representative body of the rulers of the county's destinies could not appoint its own clerk; but that monument erected by a Tory Government—the Local Government Act—gave with one hand and with the other retained the old régime. While the council could appoint roadmen, it could not be entrusted to select its clerk. The Standing Joint Committee had unduly hastened the appointment, and not only had declined to consult the council as to the new official arrangements which were advisable, but had usurped the council's power in including the appointment to financial and local taxation clerkships. He moved that the council should request the Home Secretary to refuse to sanction the appointment unless the salary were reduced to £550. Mr. Richard Lloyd, the chairman of the Standing Joint Committee, asserted that the committee had acted legally, and that the present intervention was a political job. The council adopted the motion by a large majority.

In an interesting opinion the Supreme Court of South Carolina, says the *American Law Review*, rules that one who answers a telephone call from the place of business of the person called for, and undertakes to respond as the agent, is presumed to speak for him in respect to matters of the general business carried on by such person at that place. The court is careful to point out, however, the limitations of this presumption. It says that those who install telephones in their places of business in connection with a telephone exchange, and use them for business purposes, impliedly invite the business world to use that means of communicating with them with respect to the business there carried on, and the presumption is that they authorize communications made over the telephone in ordinary business transactions. The reason is the same as that for the presumption that a business letter, properly directed, and sent by mail, reaches the business office of the addressee, and is opened by him or his authorized agent. The presumption that the person who answers is authorized to speak may be very slight or strong, according to the circumstances, but the statements of such persons should be admitted in evidence as *prima facie* the statements of one having authority to speak. But the presumption extends only to communications relating to the usual business carried on at the place from which the telephone communication comes. And it is said (though this is *obiter*) that the identification of the person's voice, responding as agent to a telephone call at another's place of business, is unnecessary to the admissibility of his statements in evidence as *prima facie* those of one having authority to speak.

An interesting account of the various Great Seals which have been made in recent times is contained in the *Times*. It is stated that the question of the Great Seal of King George V. is now under consideration. It will be struck as soon as possible, but, owing to the extreme delicacy and complication of the work, it is a very long process. The Great Seal of King Edward was designed by the late M. de Saul, who died before the work was completed, and was finished by Mr. Bowcher. It will remain in use until the Great Seal of King George is ready. It is 6 in. in diameter, and was struck in silver in the largest medal press at the Mint. In 1900, the last year of the long reign of Queen Victoria, a new Great Seal had to be provided, as the mechanical parts of the Great Seal then in use were worn out, and the impression had become sensibly imperfect. On May 28th, 1900, Mr. Gibson Bowles asked the Secretary of the Treasury in the House of Commons how many new Great Seals had been made in the Victorian reign, what had been the cost of each, and what became of the old Great Seals. The reply of the late Mr. Hanbury to the question was that in 1897 it was represented to the Treasury that the then Great Seal had been in use for nearly twenty years, and twice as long as the average time during which previous Great Seals had lasted. New Great Seals for Queen Victoria were made in 1838—after her Accession—in 1860, in 1878, and finally in 1900. "The cost of the 1838 Seal is not known," said the Secretary to the Treasury, "that made in 1860 cost £413, that of 1878 £513, and the new one—that of 1900—will cost £400." Mr. Hanbury added: "The disused Great Seal is disposed of as the Sovereign may direct." It is, in fact, given to the Lord Chancellor, in accordance with custom, as one of the perquisites of his office. On the delivery of the new Great Seal by the Mint, a meeting of the King in Council is summoned, at which it is handed over to the charge of the Lord Chancellor by the King. The old Great Seal then undergoes a process called "demasking." The King simply gives it a gentle blow with a hammer, just sufficient to make a slight but distinguishing mark, after which His Majesty presents it to the Lord Chancellor. Lord Halsbury thus became the possessor of two disused Great Seals. The new Great Seal, which in May, 1900, was substituted for the old one that had been in use since 1878, was given to Lord Halsbury, who was then Lord Chancellor, by Queen Victoria. The death of Her Majesty eight months afterwards rendered another Great Seal necessary—the first and only Seal of the late King Edward—and when this was ready, late in 1903, the last Great Seal of Queen Victoria also fell to Lord Halsbury after it had been only three years and a half in use.

**ROYAL NAVAL COLLEGE, OSBORNE.**—For information relating to the entry of Cadets, Parents and Guardians should write for "How to Become a Naval Officer" (with an introduction by Admiral the Hon. Sir E. R. Fremantle, G.C.B., C.M.G.), containing an illustrated description of life at the Royal Naval Colleges at Osborne and Dartmouth.—Gieve, Matthews, & Seagrove, 65, South Molton-street, Brook-street, London, W.—[ADVT.]

## Winding-up Notices.

*London Gazette*.—FRIDAY, Sept. 16.

### JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

**FOULKE, FURRIS & CO., LTD.**—Creditors are required, on or before Oct 3, to send their names and addresses, and the particulars of their debts or claims, to Frank Brown, Finkle chmbs, Stockton on Tees. Watson, Stockton on Tees, solicitor for liquidator.

**HOWLAND ENGINEERING CO., LTD.**—Creditors are required, on or before Sept 30, to send their names and addresses, and particulars of their debts or claims, to Robert James Ward, 8-11, Pavilion bridge, Brighton. Boxall & Kempe, Brighton, solicitors for liquidator.

**KOSMO LUBRIC OIL CO., LTD.**—Petition for winding up, presented Aug 23, directed to be heard in the Town Hall, Ashton under Lyne, on Sept 23. Forshaw, Bolton, solicitor for petitioners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Sept 20.

**ROGER L. LOWS, LTD.**—Creditors are required, on or before Oct 20, to send their names and addresses, and the particulars of their debts or claims, to Colin Cooper, 33, Princess st, Manchester, liquidator.

*London Gazette*.—TUESDAY, Sept. 20.  
JOINT STOCK COMPANIES.  
LIMITED IN CHANCERY.

**BELL BROS & BOWES, LTD.**—Petition for winding up, presented Sept 16, directed to be heard at the Court House, Church st, Brighton, Oct 13, at 12. Robbins & Co, Strand, for Spofforth, Bristol, solicitors for the petitioners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Oct 12.

**WEST OF ENGLAND PEAT SYNDICATE, LTD.**—Creditors are required, on or before Oct 16, to send their names and addresses, and the particulars of their debts or claims, to Henry Crewdon, Howard, 70, Basinghall st, liquidator.

## Resolutions for Winding-up Voluntarily.

*London Gazette*.—FRIDAY, Sept. 16.

**JAMES B. PETTER & SONS, LTD.**, ALBION MILL CO (BLACKBURN), LTD.  
**SPANISH MINES, LTD.**  
**BOURKE LINE, LTD.**  
**KINGSTON PRESERVING CO, LTD.**  
**GLYNN SALT CO, LTD.**  
**CLAREMONT PARK ESTATE CO, LTD.**

*London Gazette*.—TUESDAY, Sept. 20.

**CENTRAL HAYKIN MINING CO, LTD.**  
**PATAGONIA MEAT PRESERVING CO, LTD.**  
**BEDFORD & CO, LTD.**  
**MUTUAL SAVINGS INVESTMENT CORPORATION, LTD.**  
**SHIPOWNERS' COMPOSITION CO, LTD** (Reconstruction).  
**WADE & JONES, LTD.**  
**"WATFARBE" SHIP CO, LTD.**  
**HASTE & BROWN, LTD.**  
**CLIFFERON CENTRAL FOOTBALL CLUB, LTD.**  
**GRANULATED SUGAR CO, LTD.**  
**COSWAY GALLERY CO, LTD.**  
**J. H. BOWER & CO'S SUCCESSORS, LTD.**  
**PORTABLE GAS FOUNTAIN SYNDICATE, LTD.**

## The Property Mart.

### Forthcoming Auction Sales.

Sept. 28.—Messrs. NORTON, TAIST, & GILBERT, at the Mart, at 2: Freehold Ground Rent (see advertisement, back page, this week).

Sept. 30, Oct. 5.—Messrs. EDWIN FOX, BOYSTFIELD, BURNETTS, & BADDELEY, at the Mart, at 2: Freehold Properties (see advertisement, back page, Sept. 17, and this week).

Oct. 6.—Messrs. STIMSON & SONS, at the Mart, at 2: Freehold Ground-Rents (see advertisement, back page, this week).

## Creditors' Notices.

### Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

*London Gazette*.—FRIDAY, Sept. 9.

**BARNETT, LIEUT COL CHARLES SAINT JOHN BURKEN, Ongar, Essex** Oct 31 Golding & Co, Cannon st

**BLACK, RICHARD**, Glanton, Northumberland Oct 10 Bell, West Hartlepool

**BROOME, SARAH ANNE KNILL**, The Cliffe, within Huddersfield, nr Macclesfield Oct 15 Mai & Co, Macclesfield

**BRYANT, SARAH**, Freemantle, Southampton Oct 10 Moberly & Wharton, Southampton

**BUTCHER, ABRAHAM PETTITT**, Colchester Oct 8 Sparling & Son, Colchester

**CALLAWAY, ROSINA**, Liverpool Oct 6 Bell & Co, Middlesbrough

**CATTERMOLE, ARTHUR JONES HUGHES**, Liangooet, Anglesey Oct 1 Jones, Bangor

**CHAMBERS, ELIZABETH**, Hastings Oct 8 Hopgoods & Dawson, Spring gardens

**COPE, JOHN BARKWELL**, Southampton, Draper's Buyer Oct 17 Hallett & Martin, Southampton

**DAVIES, LUCY**, Camden rd, Islington Oct 10 W J & E H Tremellen, Birkbeck Bank chmbs, Holborn

**DOUGLAS, ARTHUR**, Whittleford, Cambridge, Brewer Oct 6 Ginn & Co, Cambridge

**DRAKE, ANNE JANE**, Maid's vale Sept 30 Smith, Finsbury sq

**EBERHARDT, ANNIE ELIZABETH**, Linden grove, Peckham Oct 10 Maskell & Nisbet, John st, Bedford row

**EDLIN, ALFRED SHERER**, MARTIN VAUX, Willington, Staffs Oct 8 Cale, Birmingham

**ELLAM, BENJAMIN**, Epsom Oct 5 Hopgoods & Dawson, Spring gardens

**FINLAY, EMMA**, Muswell rd, Muswell Hill Oct 12 Sawbridge & Son, Aldermanbury

**GERVIS, CLARA TAPP**, East Grinstead Nov 30 Crawley & Co, Arlington st

**GILROY, HENRY**, Newcastle upon Tyne Oct 15 Smirk, Newcastle upon Tyne

**GOODING, JAMES WALLINGER**, Aldergate st, Stationer Oct 15 Worthington & Co, Nicholas ln

**GOSLING, JOHN**, Bedford rd, Clapham Oct 13 Blachford & Co, Walbrook

**GUTIERREZ, ANA SANCHEZ-GUERRERO Y**, Madrid Oct 10 McDermid & Son, Newman's ct, Cornhill

**HALES, REBECCA**, Scaldwell, Northampton Oct 1 Markhams, Northampton

**HEAP, FANNY**, Burnley Sept 30 Macintosh & Co, Cardiff

**HEYES, BETSY**, Fishpool, Bury, Lancs Sept 30 Duckworth & Son, Bury

**HUSSEY, REV EYRE WILLIAM**, Christchurch, Hants Oct 15 Fisher, Lincoln's Inn fields

**HUXFORD, ALFRED EMIL**, Hampshire Oct 29 Hobbs & Brutton, Portsmouth

**JACOB, LEOPOLD EMIL**, Hampshire Oct 29 Goldber & Co, West st, Finsbury circus

**JAGGAR, HENRY**, Grange Moor, nr Huddersfield, Grueer Sept 30 Armitage & Co, Huddersfield

**JENKINS, DAVID OWEN**, Canonbury, Islington Oct 8 Allward, Gray's Inn sq

**KIRTON, CATHERINE**, Gateshead, General Dealer Oct 21 H & A Swinburne, Gateshead

**LEE, MATTHEW**, Frosterley, Durham, Quarryman Oct 10 Richardson, Middlesbrough

**LLERWELYN, REV JAMES**, Old Colwyn, Carnarvon Oct 1 Prior, Colchester

**LITTLEWOOD, GEORGE**, Huddersfield, Joiner Sept 30 Armitage & Co, Huddersfield

**QUICK, REV CHARLES PENROSE**, Ashbridge, Somerset Oct 10 Hellard, Stogumber, Somerset

**REEVE, GEORGE**, Small Heath, Birmingham Oct 8 Cale, Birmingham

**RIDDELL, CHARLOTTE DOBORTY**, Leamington Oct 9 Bucknill & Co, Raymond bldgs, Gray's inn

**ROBINSON, JAMES**, Leeds, Linen Manufacturer Oct 5 Schofield & Co, Leeds

**ROCKE, GEORGINA FLORENCE**, Brighton Oct 8 Cockburn & Son, Brighton

**RUSHFORTH, HARRIET**, Waterloo, Lancs Oct 31 Tyer & Co, Liverpool

**SEAMONS, JAMES**, Franklinford, Victoria, Mining Agent Oct 22 Murray & Co, Birchin lea

**SERPELL, ROBERT COAD**, Mannamhead, Plymouth Oct 10 Serpell, Plymouth

**SHORLAND, FREDERICK JAMES**, Portsmouth Oct 12 Allen, Portsmouth

**SMITH, JESSE**, London Colney, nr St Albans, Butcher Sept 24 Ottawa, St Albans

STEPHENSON, WILLIAM, Swineshead, Lincs Oct 11 Smith & Co, Donington, nr Spalding	COX, JOHN, King's Norton, Worcester Oct 22 Jagger, Birmingham	
STREATFIELD, GERALDINE MARY CATHARINE, Cromwell pl Oct 6 Dunderdale & Co, London wall	EVANS, HENRY MIDDLETON, Radley, Berks Nov 1 Holmes & Co, Brighton	
SUTTON, GEORGE FREDERIC, Holly park, Crouch Hill, Manufacturer Oct 15 Seagrove & Co, Chancery ln	FIRTH, ADAM, Bradford, Cab Proprietor Oct 28 Wright & Co, Bradford	
WADDINGTON, JOHN, South Lancing, Sussex Oct 22 Neve & Co, Lime st	FOA, ALBERT EMANUEL, Weston super Mare, Shipping Agent Oct 31 Elkin & Henriques, Slaters' Hall, Cannon st	
WELCH, THOMAS, Harpurt rd, Oct 1 Johnson, Temple gdns, Temple Westby, John, Huddersfield, Grocer Sept 30 Armitage & Co, Huddersfield	FORD, FREDERICK, Oldham Oct 17 Ascroft & Co, Oldham	
WEBE, WILLIAM JAMES, Lewisham High rd, New Cross Oct 8 Avery & Wolverstone, New Cross rd	FRASER, HARRY JOHN, Bromley, Engineer Oct 17 Minchin & Co, Laurence Pountney ln	
<i>London Gazette.—TUESDAY, Sept. 13.</i>		
ARNULL, MARY ANN ELIZA, Worthing Oct 12 Cooper & Baker, Portman st	GARRETT, CHARLES EDWARD, Small Heath, Birmingham Oct 7 China & Nichols, Birmingham	
BARRAS, WILLIAM JOSEPH, Huddersfield, Yarn Agent Oct 10 Piercy, Huddersfield	GELL, JOSEPH, Stoke on Trent, Yeoman Oct 14 Cull & Brett, Cheadle, Stoke on Trent	
BEA, Rev ROBERT, Garthorpe, Leicester Oct 24 Skewes-Cox & Co, Lancaster pl, Strand	GOLING, JOHN, Bedford rd, Clapham Oct 13 Blatchford & Co, Walbrook	
BODDINGTON, MARY ANN, Southport Oct 9 Sacre, Manchester	HERSMONDHAL, THOMAS, Darwen, Lancs, Licensed Victualler Oct 17 Rawsthorne & Co, Preston	
CAMPBELL, CHARLES HOGENDORP Toorak, Victoria Oct 20 Blyth & Co, Old Broad st	HISCOCK, HENRY HATMAN, Weston super Mare, Carpenter Oct 13 Baker & Co, Weston super Mare	
CHALCRAFT, HENRY, Landpoint, Hants Oct 25 Palmer, Gosport	HOPKINS, HARRY WALTER, Eastbourne Oct 15 Cozens, Hampton	
CUNNINGHAM, MARIA, Bridge, Lincs Oct 30 Locking & Co, Hull	JACOBY, SIR JAMES ALFRED, Eaton pl Oct 31 Wells & Hind, Nottingham	
DAY, ALFRED, Eaton, Norwich Oct 31 Barnard & Cross, Norwich	LASH, WILLIAM, Chichester Oct 14 Hollyar & Co, Finsbury pavement	
DIXON, JAMES EDWARD, Eaton, Norwich Oct 13 Goodearl, Norwich	NEATE, GEORGE EDWARD, Catheron rd, Shepherd's Bush Oct 12 R & J C Pinniger, Newbury	
FLEMING, WILLIAM, Higher Ince, nr Wigan, Triple Boiler Sept 30 Campbell, Wigan	PARIS, CHARLES, Driffield, Yorks Oct 16 Haigh & Co, Selby	
GREENWOOD, HAROLD, Queensland, Australia Oct 1 Creeke & Son, Birley	PARRY, SOUTHA, Liverpool Oct 1 Thomas & Co, Liverpool	
HARRISON, EWAN, Stockingham st, New Kent rd, Type Metal Founder Oct 10 Bird & Bird, Gray's Inn	SNOWDON, EDWARD, Peterborough, Ropemaker Oct 31 Norris, Peterborough	
HARVEY, HENRY BEAUCHAMP RICHARD, Ashley gdns Oct 9 Diamond & Son, Welbeck st	TROTTER, WILLIAM RICHARDSON, Stockfield, Northumberland, Farmer Dec 1 Atkinson, Bradford	
HAYWOOD, ELIZABETH, Waddington, Lincs Oct 6 Tweed & Co, Saltersgate, Lincoln	TWEED, WILLIAM OLIVER, Tunbridge Wells Oct 21 Tweed, Worthing	
ISHERWOOD, PETER, Egremont, Chester Oct 11 Toumin & Co, Liverpool	WILSON, JOHN, Little Woolton, Lancs, Teamowner Oct 21 Labron & Co, Liverpool	
IVERMEE, WILLIAM, Longford st, Albany st, Regent's Park Oct 25 Pilgrim & Phillips, Coleman st	WINTERS, EDWARD WILLIAM, Rose Hill rd, Wandsworth Nov 1 Cameron & Co, Old Broad st	
KENNEDY, ELIZABETH ELLEN, and JOHN LAGATT KENNEDY, Soihill, Warwick Oct 15	WOODMAN, ELIZABETH LEONORA, Chichester Oct 31 Mason, Eldon st	
Lucas, MARGARET JANE, Monmouth rd, Bayswater Oct 10 Ward & Co, King st	<i>London Gazette.—TUESDAY, Sept. 20.</i>	
MONEY, AGNEW LOUISA, Prince of Wales' mans, Battersea Oct 30 Walker & Co, Theobalds rd, Gray's Inn	BAILEY, JOHN, St Michael's on Wyre, Lancs Oct 20 Clarke & Son, Preston	
MOODY, ARABELLA LOUISA, Hambledon, Hants Oct 31 Green & Co, Southampton	BARTLETT, CHARLES BATEMAN, Ipswich, Picture Frame Manufacturer Oct 25 Aldous, Ipswich	
MURTAGH, JOHN ALOYSIUS, Osbaldestone, Blackburn Oct 1 Pownall, Ashton under Lyne	BEAUCHAMP, EMILY, Great Missenden Oct 6 Dighton, Cheltenham	
NEVINS, THOMAS FOSTER, Bixton with Glazebrook, Warrington, Glass Maker Oct 6 Brown & Co, Warrington	BEEBE, WILLIAM, Walsall Oct 23 Gillespie & Co, Walsall	
NEWBURY, ANNE, Seven Kings, Essex Oct 10 Mills & Co, Finsbury sq	BOWLEY, SARAH ANN, Handsworth Oct 15 Wright & Ore, Birmingham	
NIXON, JOHN, New Sleaford, Lincs, Accountant Oct 14 Millington & Simpson, Sleaford	CAPPER, THOMAS, Northwich, Chester Oct 19 Dixon & Son, Northwich,	
OLIVER, WILLIAM, St. Stephens in Branwell, Cornwall, Farmer Oct 8 Carlyon & Stephens, St Austell	COOPER, MARY ANN, Whalley Range, Manchester Oct 29 Wallis, Bury	
PARSONS, CHARLES EDWARD, Newport, Mon, Chartered Accountant Oct 22 Dauncey & Son, Newport, Mon	CRANSHAY, WILLIAM, Hyde, nr Newhams, Glos, Ironmaster Oct 30 Bradstock, Cinderford, Glos	
POOL, ELIZABETH, Bristol, Beer Retailer Oct 30 Watkins, Bristol	CURTIS, MARGARET, Bournemouth Oct 15 Perkins, Guildford	
RIDSDALE, MATTHEW, Wetherby, Yorks Nov 1 Granger & Co, Leeds	CUTHBERTSON, ANNIE, Gazeley, Suffolk Oct 14 Crerer & Mason, Maryport	
ROBINSON, JAMES, Leeds, Linen Manufacturer Oct 5 Scholefield & Co, Leeds	DAY, ALFRED GEORGE, Thorpe Saint Andrew, Norfolk Oct 30 Foster & Co, Norwich	
ROBINSON, WILLIAM, Farnworth, Lancs Oct 31 Shuttleworth & Dallas, Preston	DESVIGNES, PETER HUBERT, Weybridge Oct 17 Lee & Co, Queen Victoria st	
SQUIRE, THOMAS, Wellington, Somerset Oct 21 Mitchell, Wellington, Somerset	DITCHFIELD, GEORGE FREDERICK, Gorton, Manchester Oct 31 Eaton, Manchester	
TODD, GEORGE, Hoxton Oct 10 Surridge, Coggeshall, Essex	EVANS, JOHN, Oswestry Nov 1 Richards & Sons, Llangollen	
WALTON, SIR JOSEPH, Montagu sq Nov 1 Gaquet & Co, Mincing In	FITCHETT, SAMSON, Scunthorpe, Lincs Oct 16 Bourne & Co, Lincoln	
WILLIAMS, THOMAS LEWELLYN, Machynlleth, Montgomery Oct 24 Bennett & Grazebrook, Birmingham	HART, JOHN AUGUSTINE, Chorlton cum Hardy, Manchester Oct 31 Sheppard & Son, Battle, Sussex	
WITT, DAVID, Burton st, St Pancras, Timber Merchant Oct 31 Ward & Co, King st, Cheapside	HUBBARD, LYDIA, Brighton Oct 22 Hobbs & Young, Brighton	
<i>London Gazette.—FRIDAY, Sept. 16.</i>		
ARMYTAKE, FREDERICK FELIX HAMILTON, South Yarn, Victoria Oct 26 Murray & Co, Birchin in	KERSHAW, SAMUEL, Little Lever, nr Bolton Oct 17 Ritson, Bolton	
ARNOLD, MARY, Longbridge, nr Northfield, Worcester Oct 13 Ryland & Co, Birmingham	MAGSON, MARY ANN, Scarborough Oct 31 Kay, York	
ASHBEE, EDMUND WILLIAM, Dover Oct 17 Stilwell & Harby, Dover	MELLOR, JOSEPH, Hemel Hempstead, Herts, Chemist Oct 18 Stallon & Son, Hemel Hempstead	
BADREY, THOMAS, Ledbury Oct 20 Garrood, Ledbury	NAYLOR, THOMAS, Hereford, Engineer Oct 24 Allen & Carver, Hereford	
BARNETT, WILLIAM, Childs Ercall, nr Market Drayton, Farmer Oct 15 Cooke & Sons, Winsford, Cheshire	NICOLL, JANE, Crouch End Oct 17 Pumfrey & Son, Paternoster row	
BUTLER, DANIEL, Meriden, Warwick, Farmer Nov 1 Smythe & Co, Birmingham	OXEY, SARAH ANN, West Melton, Wath upon Dearne, Yorks Dec 1 Alderson & Co, Sheffield	
COLEMAN, RICHARD VINCENT, Buckland, Dover Oct 17 Stilwell & Harby, Dover	PAIN, SARAH ELIZABETH, Dover Oct 27 Fielding & Son, Dover	
COOPER, MARY JEAN, Alexandra rd, Upper Norwood Oct 13 Kingsford & Co, Essex st, Strand	POWELL, ELLINOR, Swiss Cottage Oct 15 Hargrave & Heaton, Birmingham	
<i>Bankruptcy Notices.</i>		
<i>London Gazette.—FRIDAY, Sept. 16.</i>		
<b>RECEIVING ORDERS.</b>		
AUTOMATIC FOOD SUPPLY SYNDICATE, THE, High Holborn High Court Pet Aug 17 Ord Sept 12	RUSSELL, JAMES, Evesham, Market Gardener Nov 1 Byrch & Sons, Evesham	
BAKE, MARIA, Aston, nr Birmingham, Baker Birmingham Pet Sept 12 Ord Sept 13	SPARROWHAWK, JOSEPH, Haggerston Oct 15 Naunton & Son, Oxford st	
<b>THE LICENSES INSURANCE CORPORATION AND GUARANTEE FUND, LIMITED,</b>		
24, MOORGATE STREET, LONDON, E.C.		
ESTABLISHED IN 1890.		
<b>EXCLUSIVE BUSINESS—LICENSED PROPERTY.</b>		
<b>SPECIALISTS IN ALL LICENSING MATTERS.</b>		
Upwards of 650 Appeals to Quarter Sessions have been conducted under the direction and supervision of the Corporation.		
Suitable Insurance Clauses for inserting in Leases or Mortgages of Licensed Property, Settled by Counsel, will be sent on application.		

BAKER, SAMUEL JAMES, Maidstone, Boot Manufacturer Maidstone Pet Sept 13 Ord Sept 13	BUDD-BUDD, EDWARD JOHN, Brighton, Surgeon Brighton Pet Aug 23 Ord Sept 12
BELLAMY, NATHAN BURNETT, Leicester, Joiner Leicester Pet Sept 13 Ord Sept 12	CARTER, HAROLD MARK, Dover st High Court Pet Sept 13 Ord Sept 13
BOYTON, WALTER, Moortown House, Lincs, Colliery Agent Lincoln Pet Sept 14 Ord Sept 14	CHALLENGER, J. BROMLEY, Osnaburgh st, Whisky Traveller High Court Pet Aug 20 Ord Sept 13
BRAZIER, HARRY FREDERICK, Bicknacre, Woodham Ferris, Essex, Market Grower Chelmsford Pet Aug 13 Ord Sept 14	CHITTLEBOUROUGH, WILLIAM, Upper Howell, Malvern Link, Worcester Pet Sept 12 Ord Sept 13
<b>THE LICENSES INSURANCE CORPORATION AND GUARANTEE FUND, LIMITED,</b>	
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COLLINS, JOHN, Winchester, Builder Winchester Pet Sept 14 Ord Sept 14  
 DALLIMORE, EDWARD, FRANK DALLIMORE, and SAMUEL DAVIS, Trowbridge, Wilts, Cabinet Makers Bath Pet Sept 13 Ord Sept 13  
 DUMERTON, SAMUEL, Thorpe le Soken, Essex, Builder Colchester Pet Sept 14 Ord Sept 14  
 EGGLESTON, CAROLINE, Brockmore, Brierley Hill, Staffs, Grocer Stourbridge Pet Aug 26 Pet Sept 13  
 EASTAUGH, HENRY JONATHAN, Lowestoft, Corn Merchant Great Yarmouth Pet Sept 2 Ord Sept 2  
 HACON, CHARLES WILLIAM, Great Yarmouth, Butcher Great Yarmouth Pet Sept 12 Ord Sept 12  
 HARRISON, STEPHEN, Hay Mills, Worcester, Butcher Birmingham Pet Sept 12 Ord Sept 12  
 HEALING, THOMAS, Warrington, Clothier Warrington Pet Sept 13 Ord Sept 13  
 HEY, ROBERT, Finningley, Notts, Coal Dealer Sheffield Pet Aug 26 Ord Sept 13  
 HIGGINS, ALEXANDER UNDERWOOD, Leigh on Sea, Essex, Builder Chelmsford Pet June 23 Ord Sept 14  
 HIRST, SAMUEL, Littleborough, nr Rochdale, Fishmonger Rochdale Pet Sept 13 Ord Sept 13  
 INNES, CHARLES, Handsworth, Baker Birmingham Pet Aug 29 Ord Sept 12  
 JOINER, THOMAS, Loudwater, Bucks, Shoeing Smith Aylesbury Pet Aug 22 Ord Sept 12  
 MARTIN, JOHN, Kingston upon Hull, Commission Agent Kingston upon Hull Pet Sept 13 Ord Sept 13  
 MOSCOW, HARRY, Barrow in Furness, Tinsmith Barrow in Furness Pet Sept 13 Ord Sept 13  
 MOUNTFORD, ALONZO SIMS, and HORACE MOUNTFORD, Derby, Painters Derby Pet Sept 14 Ord Sept 14  
 MOWBRAY, GEORGE, Sheffield, Butcher Sheffield Pet Sept 12 Ord Sept 12  
 ROBINSON, JOSEPH, Castleford, Yorks, Miner Wakefield Pet Sept 12 Ord Sept 12  
 ROFFEY, ISAAC, Cleethorpes Great Grimsby Pet Sept 13 Ord Sept 13  
 SIDWELL, JOHN, Aston, nr Birmingham, Baker Birmingham Pet Sept 12 Ord Sept 12  
 SIMPSON, HERBERT HARVEY, Southend on Sea Chelmsford Pet Sept 13 Ord Sept 13  
 SMITH, HARRY, Birmingham, Photographer Birmingham Pet Sept 14 Ord Sept 14  
 TUXFORD, HERBERT FRED, Norwich, Trunk Manufacturer's Manager Norwich Pet Aug 23 Ord Sept 14

GARRETT, ALBERT EDWARD, Great Yarmouth, Fruiterer Sept 24 at 12 Off Rec, 8, King st, Norwich  
 INNES, CHARLES, Handsworth, Baker Sept 28 at 11.30 Ruskin chmrs, 191, Corporation st, Birmingham  
 JONES, HERBERT WATKIN, Chepstow, Mon, Licensed Victualler Sept 28 at 11 Off Rec, 144, Commercial st, Newport, Mon  
 LOBB, CHARLES, St Austell, Cornwall, Draper Sept 24 at 12 Off Rec, 12, Princes st, Truro  
 MORTON, JAMES DAVID MATTHEWS, Mirfield, Yorks, Electrical Engineer Sept 27 at 11 Off Rec, Bank chmrs, Corporation st, Dewsbury  
 MOSCOW, HARRY, Barrow in Furness, Tinsmith Sept 28 at 11.30 Off Rec, 16, Cornwallis st, Barrow in Furness  
 MOSLEY, CHARLES, Burnley, Painter Sept 28 at 11 Off Rec, 13, Winckley st, Preston  
 MUNRO, WILLIAM, Barrow in Furness, Ship's Plater Sept 28 at 11.30 Off Rec, 16, Cornwallis st, Barrow in Furness  
 NORMAN, ELI, Steppingley, nr Amthill, Beds, Licensed Victualler Sept 27 at 12 Off Rec, The Parade, Northampton  
 OWENS, OWEN HENRY, Blaenau Ffestiniog, Merioneth, Quarry Labourer Sept 28 at 11.45 County Police bridge, Blaenau Ffestiniog  
 PALMER, FREDERICK CHARLES, Fourstones, Northumberland Sept 24 at 11 Off Rec, 30, Mosley st, Newcastle on Tyne  
 PICKERING, RICHARD, York, Fruiterer Sept 27 at 3 Off Rec, The Red House, Duncombe pl, York  
 RICKARD, WILLIAM, Filey, Yorks, Chemist Sept 26 at 4 Off Rec, 48, Westborough, Scarborough  
 ROBINSON, JOSEPH, Castleford, Yorks, Miner Sept 26 at 11 Off Rec, 6, Bond ter, Wakefield  
 SHARPE, DIXON, Boot, Cumberland, Innkeeper Sept 26 at 11 Court House, Whitehaven  
 SMITH, HARRY, Burton on Trent, Fruiterer Sept 26 at 12 Off Rec, 47, Full st, Derby  
 SUNLEY, RICHARD, Sheepbridge, Huddersfield, Licensed Victualler Sept 28 at 2.15 Huddersfield Incorporated Law Society's Room, Imperial arcade, New st, Huddersfield  
 WILSON, ARTHUR HENRY, Ilkeston, Painter Sept 26 at 2.30 Off Rec, 47, Full st, Derby

## ADJUDICATIONS.

BAKER, MARIA, Aston, nr Birmingham, Baker Birmingham Pet Sept 13 Ord Sept 13  
 BAKER, SAMUEL JAMES, Maidstone, Boot Manufacturer Maidstone Pet Sept 13 Ord Sept 13  
 BARNETT, LEOPOLD, Birmingham, Jeweller Birmingham Pet Aug 11 Ord Sept 12  
 BELLAMY, NATHAN BURNETT, Leicestershire, Joiner Leicestershire Pet Sept 12 Ord Sept 12  
 BOYNTON, WALTER, Moortown House, Lincs, Colliery Agent Lincoln Pet Sept 14 Ord Sept 14  
 CARTER, HAROLD MARK, Dover at High Court Pet Sept 13 Ord Sept 13  
 CHITTEBOROUGH, WILLIAM, Upper Howsall, Malvern Link, Worcester Worcester Pet Sept 12 Ord Sept 12  
 CLARKSON, WALTER, jun, Leamington, Grocer Warwick Pet Sept 14 Ord Sept 14  
 CLOUGH, EDWARD, Newcastle, Grocer Newcastle on Tyne Pet Aug 23 Ord Sept 13  
 DALLIMORE, EDWARD, FRANK DALLIMORE, and SAMUEL DAVIS, Trowbridge, Wilts, Cabinet Makers Bath Pet Sept 13 Ord Sept 13  
 DUCKETT, MARGARET ALICE, Preston Preston Pet Aug 29 Ord Sept 13  
 DUMERTON, SAMUEL, Thorpe le Soken, Essex, Builder Colchester Pet Sept 14 Ord Sept 14  
 EVANS, RICHARD, Tanybank, Blaenpennal, Cardigan, Farmer Carmarthen Pet Aug 27 Ord Sept 14  
 HACON, CHARLES WILLIAM, Great Yarmouth, Butcher Great Yarmouth Pet Sept 19 Ord Sept 14  
 HARRISON, STEPHEN, Hay Mills, Worcester, Butcher Birmingham Pet Sept 13 Ord Sept 13  
 HEALING, THOMAS, Warrington, Clothier Warrington Pet Sept 13 Ord Sept 13  
 HIRST, SAMUEL Littleborough, nr Rochdale, Fishmonger Rochdale Pet Sept 12 Ord Sept 12  
 HOW, JOHN HERRBERT, Pinner, Market Gardener St Albans Pet Sept 10 Ord Sept 10  
 MARTIN, JOHN, Kingston upon Hull, Commission Agent Kingston upon Hull Pet Sept 13 Ord Sept 13  
 MOSCOW, HARRY, Barrow in Furness, Tinsmith Barrow in Furness Pet Sept 13 Ord Sept 13  
 MOWBRAY, GEORGE, Sheffield, Butcher Sheffield Pet Sept 12 Ord Sept 12  
 ROBINSON, JOSEPH, Castleford, Yorks, Miner Wakefield Pet Sept 12 Ord Sept 12

ROFFEY, ISAAC, Cleethorpes Great Grimsby Pet Sept 13 Ord Sept 13  
 SIDWELL, JOHN, Aston, nr Birmingham, Baker Birmingham Pet Sept 12 Ord Sept 12  
 SIMPSON, HERBERT HARVEY, Southend on Sea Chelmsford Pet Sept 13 Ord Sept 13  
 SMITH, HARRY, Birmingham, Photographer Birmingham Pet Sept 14 Ord Sept 14  
 TUXFORD, HERBERT FRED, Norwich, Trunk Manufacturer's Manager Norwich Pet Aug 23 Ord Sept 14

*London Gazette.—TUESDAY, Sept. 20.*

## RECEIVING ORDERS.

BABER, LILLIAN ANNE, Bristol, Fancy Goods Dealer Bristol Pet Aug 11 Ord Sept 15  
 BARKWORTH, THOMAS, Longsight, Manchester, Joiner Manchester Pet Sept 16 Ord Sept 16  
 BARNE, AUBREY, High Wycombe, Joiner Aylesbury Pet Sept 15 Ord Sept 15  
 BLAKIE, JOHN, Horien, Durham, Hairdresser Durham Pet Sept 15 Ord Sept 15  
 BRIDGELAND, GEORGE, Folkestone, Baker Canterbury Pet Aug 26 Ord Sept 17  
 CAVILL, TOM HARRINGTON, Darnall, Sheffield, Collier Sheffield Pet Sept 15 Ord Sept 15  
 COLLINGWOOD, FRANCIS, Southsea, Hants, Tobacconist Portsmouth Pet Sept 14 Ord Sept 14  
 COOK, THOMAS DIXON, Torquay, Medical Officer of Health for Torquay Exeter Pet July 28 Ord Sept 16  
 COOKE, EDITH MARY, Newport, Mon, Brush Manufacturer Newport, Mon Pet Sept 17 Ord Sept 17  
 CURTIS, SIDNEY, Westbury Park, Bristol, Purveyor Bristol Pet Sept 15 Ord Sept 15  
 CURTIS, WILLIAM HENRY, Cosham, Hants, Surgeon Portsmouth Pet Sept 15 Ord Sept 15  
 DAVIES, RICHARD, Pentre, Glam., Colliery Ostler Pontypridd Pet Sept 16 Ord Sept 16  
 ELMAN, LEOPOLD, and LAWRENCE ELMAN, Chatsworth rd, Clapton, Pianoforte Merchants High Court Pet Sept 17 Ord Sept 17  
 GANSDEN, EMILY, Battle, Sussex, Butcher Hastings Pet Sept 16 Ord Sept 16  
 HARRIMAN, S., Newgate st, Printer High Court Pet Aug 18 Ord Sept 16  
 HARRISON, MATTHEW CHARLES COVERLEY, Kensington Park rd High Court Pet Aug 18 Ord Sept 16  
 HODGEKINSON, JOHN THOMAS, Bolton, Salt Merchant Bolton Pet Sept 16 Ord Sept 16  
 HUSSEY, J., Cardiff, Hosier Cardiff Pet Aug 30 Ord Sept 13  
 KENDALL, CHARLES WILLIAM, Great Grimsby, Cod Liver Oil Manufacturer Great Grimsby Pet Sept 7 Ord Sept 16  
 KENNETH, THOMAS HENRY, Wallsend, Northumberland, Grocer Newcastle on Tyne Pet Sept 14 Ord Sept 14  
 KIRBREIG, ISAAC, Oxford st, Costume Manufacturer High Court Pet Sept 17 Ord Sept 17  
 LAW, EDWARD, Patricroft, Manchester, Manager Salford Pet Aug 30 Ord Sept 16  
 LESTER, SYDNEY CUTLER, and RALPH LESTER, Dunstable, Ironmongers Luton Pet Sept 16 Ord Sept 16  
 LICKLEY, JOSEPH, Menston in Wharfedale, Yorks, Draper Leeds Pet Sept 14 Ord Sept 14  
 MARSHALL, HENRY, Lillie rd, Fulham, Oil and Colourman High Court Pet Aug 16 Ord Sept 15  
 MARSHALL, HENRY, Northampton, Boot Manufacturer High Court Pet Sept 17 Ord Sept 17  
 MOGRIDGE, CHARLES, Bristol, Milliner Bristol Pet Sept 16 Ord Sept 16  
 MURTON, HENRY, Barnsley, Botanical Beer Brewer Barnsley Pet Sept 15 Ord Sept 15  
 PARRY, JANE, Dwygyfylchi, Carnarvon, Hotel Keeper Bangor Pet Sept 15 Ord Sept 15  
 PEAKE, MARIA, Erdington, Warwick Birmingham Pet Sept 1 Ord Sept 16  
 PEARCE, FREDERICK WILLIAM, Bradford on Avon, Bootmaker Bath Pet Sept 16 Ord Sept 16  
 PETHICK, ALBERT JOHN, Plymouth, Mason Plymouth Pet Sept 16 Ord Sept 16  
 PLATT, PHILIP, Crewe, Costumier Crewe Pet Aug 23 Ord Sept 15  
 PRICE, EVAN, Llanvihangel Ystern, Llewern, Mon, Farm Labourer Newport, Mon Pet Sept 16 Ord Sept 16  
 PAUDEN, ALFRED, Luton, House Decorator Luton Pet Sept 15 Ord Sept 15  
 RICHARDS, HENRY, Taunton, Jobmaster Taunton Pet Sept 6 Ord Sept 17  
 RICHARDSON, JAMES, Colwyn Bay, Denbigh, Stationer Bangor Pet Sept 16 Ord Sept 16

## SOLICITORS' BENEVOLENT ASSOCIATION.

Instituted 1858.

*For the Relief of Poor and Necessitous Solicitors and Proctors in England and Wales, and their Wives, Widows, and Families.*

The ANNUAL GENERAL MEETING of the MEMBERS of this Association will be held at THE BRISTOL UNIVERSITY, BRISTOL, on the morning of WEDNESDAY, the 28th day of SEPTEMBER, at a Quarter past Ten o'clock, when the Board will present their Report; Directors and Auditors will be elected for the ensuing year; and other general business transacted.

Mr. William Charles Blandy, M.A. (Reading), and Mr. James Frederick Nathaniel Lawrence, M.A., 6, New Square, Lincoln's Inn, London, will be proposed as Trustees of the Association in the places of Mr. Thomas Marshall (Leeds), deceased, and Mr. Richard Pennington (London), deceased.

JAMES THOMAS SCOTT, *Secretary.*

RIGG, JAMES, Burnley, Nurseryman Burnley Pet Sept 17 Ord Sept 17  
 ROSE, THOMAS HENRY, Cardiff, Hosier Cardiff Pet Aug 30 Ord Sept 16  
 SHAWER, LANCELOT MARKWELL, Southsea, Hants, Baker Portsmouth Pet Sept 15 Ord Sept 15  
 SIMMONDS, THOMAS, Vauxhall walk, Lambeth, Builder High Court Pet Sept 15 Ord Sept 15  
 STEPHENS, FRANCIS EZZA, Croydon, Monumental Mason Croydon Pet Sept 15 Ord Sept 15  
 STEVENS, THOMAS, West Malling, Kent, Miller Maidstone Pet Sept 15 Ord Sept 15  
 TANSELL, GEORGE HENRY, Weybridge, Tailor Kingston, Surrey Pet July 23 Ord Sept 15  
 TRIGG, ARTHUR WHITE, Sittingbourne, Kent, Carman Rochester Pet Sept 17 Ord Sept 17  
 VAUGHAN, WILLIAM, Blaengarw, Glam, Collier Cardiff Pet Sept 15 Ord Sept 15  
 WILSON, HAROLD, Westbury on Trym, Bristol, Stationer Bristol Pet Sept 16 Ord Sept 16  
 WOODMAN, L C, Sports Club, St James' sq High Court Pet Aug 15 Ord Sept 15  
 ZUPPINGER, ARTHUR DUPONT, Barking rd, Canning Town, Commercial Traveller High Court Pet Sept 15 Ord Sept 15

FIRST MEETINGS.

BAKER, MARIA, Astor, nr Birmingham, Baker Sept 29 at 11.30 Ruskin chmbs, 191, Corporation st, Birmingham  
 BEAZIER, HENRY FREDERICK, jun, Bicknacre, Woodham Ferris, Essex, Market Grower Oct 5 at 2 Shirehall, Chelmsford  
 BURTON, WILLIAM EDWARD, Brandon, Suffolk, Cycle Agent Sept 28 at 12 Off Rec, 8, St. Norwiche  
 CAVILL, TOM HARRINGTON, Darnall, Sheffield, Collier Sept 28 at 12.30 Off Rec, Figtree In, Sheffield  
 CLARKSON, WALTER, jun, Leamington, Grocer Sept 28 at 11 Off Rec, High st, Coventry  
 COLLINGWOOD, FRANCIS, Southsea, Hants, Tobacconist Sept 28 at 3 Off Rec, Cambridge junc, High st, Portsmouth  
 COLLINS, JOHN, Winchester, Builder Sept 28 at 11.30 Messrs. Godwin & Co, 8, St Thomas st, Winchester  
 CURTIS, SIDNEY, Westbury Park, Bristol, Greengrocer Sept 28 at 12 Off Rec, 26, Baldwin st, Bristol  
 CURTIS, WILLIAM HENRY, Cobham, Hants, Surgeon Sept 28 at 4 Off Rec, Cambridge junction, High st, Portsmouth  
 DALE, ARCHIBALD ALEXANDER, and D'ARCY HENRY STRANGWAYS ANDERSON, Liverpool, Master Tailors Sept 28 at 11 Off Rec, 35, Victoria st, Liverpool  
 DALLIMORE, EDWARD, FRANK DALLIMORE, and SAMUEL DAVIS, Trowbridge, Wilt, Cabinet Makers Sept 28 at 11.45 Off Rec, 26, Baldwin st, Bristol  
 ELMAN, LEOPOLD, and LAWRENCE ELMAN, Chatsworth rd, Clapton, Pianoforte Merchants Sept 30 at 11 Bankruptcy bldgs, Carey st, Carey st  
 HARRISON, MATTHEW CHARLES COVELEY, Kensington Park rd Sept 20 at 1 Bankruptcy bldgs, Carey st  
 HARRISON, STEPHEN, Hay Mills, Worcester, Butcher Sept 29 at 12 Ruskin chmbs, 191, Corporation st, Birmingham  
 HEALING, THOMAS, Warrington, Clothier Sept 28 at 3 Off Rec, Bygate st, Manchester  
 HIGGINS, WILLIAM FREDERICK, Bristol, China Dealer Sept 28 at 11.30 Off Rec, 26, Baldwin st, Bristol  
 HIRST, SAMUEL, Littleborough, nr Rochdale, Fishmonger Sept 30 at 11.30 Townhall, Rochdale

JONES, HUGH OWEN, Bala, Merioneth, Fishmonger Sept 28 at 12 Crypt chmbs, Eastgate rd, Chester  
 JOHN, JOHN, Llanbradach, Glam, Farmer Sept 28 at 11.15 Off Rec, St Catherine's chmbs, St Catherine st, Pontypridd  
 KELLY, THOMAS HENRY, Wallsend, Grocer Sept 28 at 11 Off Rec, 30, Mosley st, Newcastle on Tyne  
 LICKLEY, JOSEPH, Menston in Wharfedale, Yorks, Travelling Draper Sept 28 at 11 Off Rec, 24, Bond st, Leeds  
 MARSHALL, HENRY, Lillie rd, Fulham, Oil and Colourman Sept 28 at 11 Bankruptcy bldgs, Carey st  
 MARSHALL, HENRY, Northampton, Boot Manufacturer Sept 29 at 12 Bankruptcy bldgs, Carey st  
 MARTIN, JOHN, Kingston upon Hull, Commission Agent Sept 28 at 11 Off Rec, York City Bank chmbs, Lowgate, Hull  
 MELLOR, JOSEPH, Sheffield, Auctioneer Sept 28 at 12 Off Rec, Figtree In, Sheffield  
 MOUNT, JOHN EDWARD, and FRANK HILLIER, Ealing, Builders Sept 28 at 12, 14, Bedford row, London  
 MOWBRAY, GEORGE, Sheffield, Butcher Sept 28 at 11.30 Off Rec, Figtree In, Sheffield  
 MURTON, HENRY, Barnsley, Botanical Beer Brewer Sept 30 at 10 Off Rec, 7, Regent st, Barnsley  
 ROFFEY, ISAAC, Cleethorpes Sept 28 at 11 Off Rec, St Mary's chmbs, Great Grimsby  
 SANDERSON, ROBERT JOHNSON, Derby, Tobacconist Sept 28 at 12 Off Rec, 47, Full st, Derby  
 SHAWER, LANCELOT MARKWELL, Southsea, Baker Sept 29 at 3 Off Rec, Cambridge junction, High st, Portsmouth  
 SIDWELL, JOHN, ASTON, nr Birmingham, Baker Sept 30 at 11.30 Ruskin chmbs, 191, Corporation st, Birmingham  
 SIMMONDS, THOMAS, Vauxhall walk, Lambeth, Builder Sept 28 at 12 Bankruptcy bldgs, Carey st  
 SKELDING, HARRY TIMMINS, Old Swinford, Stourbridge, Innkeeper Sept 28 at 12 Off Rec, 1, Priory st, Dudley  
 STEPHENS, FRANCIS EZZA, Croydon, Monumental Mason Sept 30 at 12, 132, York rd, Westminster Bridge  
 STEVENS, THOMAS, West Malling, Kent, Miller Sept 29 at 11, 9, King st, Maidstone  
 TANSELL, GEORGE HENRY, Weybridge, Tailor Sept 30 at 11.30, 132, York rd, Westminster Bridge  
 TUXFORD, HERBERT FRED, Norwich, Trunk Manufacturer's Manager Sept 28 at 12.30 Off Rec, 8, King st, Norwich  
 WOODMAN, L C, The Sports Club, St James' sq Sept 28 at 11 Bankruptcy bldgs, Carey st  
 ZUPPINGER, ARTHUR DUPONT, Barking rd, Canning Town, Commercial Traveller Sept 28 at 11 Bankruptcy bldgs, Carey st

ADJUDICATION

ASTBURY, WILLIAM HENRY, Skegness, Lincs, Engineer Bolton Pet July 13 Ord Sept 17  
 BARNES, AUBREY, High Wycombe, Joiner Aylesbury Pet Sept 15 Ord Sept 15  
 BATEMAN, AMBROSE, Longdon Common, nr Shrewsbury, Licensed Victualler Shrewsbury Pet Sept 10 Ord Sept 16  
 BLAKIE, JOHN, Horden, Durham, Hair Dresser Durham Pet Sept 15 Ord Sept 15  
 BRAZIER, HENRY FREDERICK, jun, Bicknacre, Woodham Ferris, Essex, Market Grower Chelmsford Pet Aug 13 Ord Sept 16  
 CAVILL, TOM HARRINGTON, Darnall, Sheffield, Collier Sheffield Pet Sept 15 Ord Sept 15

CHALLENGE, JAMES BROMLEY, Osneyburgh st, Whisky-Traveller High Court Pet Aug 20 Ord Sept 16  
 COLLINGWOOD, FRANCIS, Southsea, Hants, Tobacconist Portsmouth Pet Sept 14 Ord Sept 14  
 COLLINS, JOHN, Winchester, Builder Winchester Pet Sept 14 Ord Sept 17

CROSTA, EDITH MARY, Newport, Mon, Brush Manufacturer Newport, Mon Pet Sept 17 Ord Sept 17  
 CURTIS, WILLIAM HENRY, Cosham, Hants, Surgeon Ports mouth Pet Sept 15 Ord Sept 15

DAVIES, RICHARD, Pentre, Glam, Colliery Outlier Pontypridd Pet Sept 18 Ord Sept 16

ECCLESTON, CAROLINE, Brockmoor, Brierley Hill, Staffs, Grocer Stourbridge Pet Aug 28 Ord Sept 15

FRANQUET, MIGUEL, Lamb st, Spitalfields, Fruit Importer High Court Pet July 19 Ord Sept 16

GAUDEN, EMILY, Battle, Sussex, Butcher Hastings Pet Sept 16 Ord Sept 16

HARLEY, RICHARD JAMES, Blackburn, Doctor High Court Pet July 14 Ord Sept 16

HODGKINSON, JOHN THOMAS, Bolton, Lancs, Salt Merchant Bolton Pet Sept 16 Ord Sept 16

JONES, JOHN, Llanbradach, Glam, Farmer Pontypridd Pet Aug 11 Ord Sept 15

KELLY, JAMES, Delaware mans, Maida Vale High Court Pet Aug 3 Ord Sept 16

KISBERG, ISAAC, Oxford st, Costume Manufacturer High Court Pet Sept 17 Ord Sept 17

KENNETH, THOMAS HENRY, Wallsend, Grocer Newcastle on Tyne Pet Sept 14 Ord Sept 15

LESTER, SYDNEY CUTLER, and RALPH LESTER, Dunstable, Ironmongers Luton Pet Sept 16 Ord Sept 16

LICKLEY, JOSEPH, Menston in Wharfedale, Travelling Draper Leeds Pet Sept 14 Ord Sept 16

MORRIDGE, CHARLES, Bristol, Milliner Bristol Pet Sept 16 Ord Sept 16

MOUNTFORD, ALONZO SIMS, and HORACE MOUNTFORD, Derby, Painters Derby Pet Sept 14 Ord Sept 16

MURTON, HENRY, Barnsley, Botanical Beer Brewer Barnsley Pet Sept 15 Ord Sept 15

PALMER, FREDERICK CHARLES, Fowistones, Northumberland Newcastle on Tyne Pet Aug 19 Ord Sept 17

PARRY, JANE, Dwygyfylchi, Carnarvon, Hotel Keeper Bangor Pet Sept 15 Ord Sept 15

PEARCE, FREDERICK WILLIAM, Bradford on Avon, Wilts, Bootmaker Bath Pet Sept 16 Ord Sept 16

PETHICK, ALBERT JOHN, Plymouth, Mason Plymouth Pet Sept 16 Ord Sept 16

PRICE, EVAN, Llanvihangel Ystern, Llewern, Mon, Farm Labourer Newport, Mon Pet Sept 16 Ord Sept 16

PRUDEN, ALFRED, Luton, House Decorator Luton Pet Sept 15 Ord Sept 15

RIGG, JAMES, Burnley, Nurseryman Burnley Pet Sept 17 Ord Sept 17

SHAWER, LANCELOT MARKWELL, Southsea, Hants, Baker Portsmouth Pet Sept 15 Ord Sept 15

SIMMONDS, THOMAS, Vauxhall walk, Lambeth, Builder High Court Pet Sept 15 Ord Sept 15

SKELDING, HARRY TIMMINS, Oldswinford, Stourbridge, Worcester, Innkeeper Stourbridge Pet Sept 1 Ord Sept 15

STEVENS, THOMAS, West Malling, Kent, Miller Maidstone Pet Sept 15 Ord Sept 15

SZEK, JOSEPH THEODOR, Chancery In, Patente High Court Pet Aug 3 Ord Sept 16

TRIGG, ARTHUR WHITE, Sittingbourne, Kent, Carman Rochester Pet Sept 17 Ord Sept 17

VAUGHAN, WILLIAM, Blaengarw, Glam, Collier Cardiff Pet Sept 15 Ord Sept 15

VILLE, JOHN, Aberbargoed, Mon, Colliery Proprietor Tredegar Pet Sept 2 Ord Sept 17

ZUPPINGER, ARTHUR DUPONT, Barking rd, Canning Town, Commercial Traveller High Court Pet Sept 15 Ord Sept 15

ADJUDICATION ANNULLED.

ROBERTSON, ROBERT BOWEN, Boscombe, Hants Cheltenham Adjud April 18, 1892 Annul Sept 9, 1910

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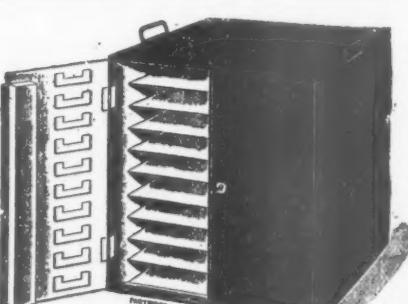
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